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**Procedia**

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It is the great honor for me to edit this special issue of *Procedia Economics and Finance Journal* for the selected revised papers presented in 2nd Global Conference on Business, Economics and Management and Tourism (BEMTUR-2014) held on October 29-3, 2014, Prague, Czech Republic.

As the guest editor of this issue, we are glad to see variety of articles focusing on the "Accounting", "International Finance", "Advertising Management", "Labour Economics", "Business & Economics", "Labour Relations & Human Resource Management", "Business Ethics", "Law and Economics", "Business Intelligence", "Management Information Systems", "Business Information Systems", "Management Science", "Business Law", "Market Structure and Pricing", "Business Performance Management", "Marketing Research and Strategy", "Business Statistics", "Marketing Theory and Applications", "Change Management", "Operations Research", "Communications Management", "Organizational Behaviour & Theory", "Comparative Economic Systems", "Organizational Communication", "Consumer Behaviour", "Prices, Business Fluctuations, and Cycles", "Corporate Finance and Governance", "Product Management", "Corporate Governance", "Production and Organizations", "Cost Management", "Production/Operations Management", "Decision Sciences", "Public Administration and Small Business Entrepreneurship", "Development Planning and Policy", "Public Choice", "Economic Development", "Public Economics and Finance", "Economic Methodology", "Public Relations", "Economic Policy", "Public Responsibility and Ethics", "E-Business", "Regulatory Economics", "E- Marketing", "Resource Management", "Economic Systems", "Strategic Management", "Entrepreneurship", "Strategic Management Policy", "Finance & Investment", "Stress Management", "Financial Economics", "Supply Change Management", "Global Business", "Systems Management", "Global Marketing", "Systems Thinking", "Growth; Aggregate Productivity", "Taxes (related areas of taxes)", "Household Behaviour and Family Economics", "Technological Change; Research and Development", "Human Resource", "Technology & Innovation", "Industrial and Manufacturing Engineering", "Time Management", "Information Systems", "Total Quality Management", "Information Technology Management", "Travel/Transportation/Tourism", "International Business", "Welfare Economics" and "International Economics".

Furthermore, the journal is getting more international each year, which is an indicator that it is getting worldwide known and recognized. Scholars from all over the world contributed to this issue of the journal. Special thanks are to all the reviewers, the members of the international editorial board, the publisher, and those involved in technical processes. We would like to thank all who contributed to in every process to make this issue actualized. A total of 429 full papers or abstracts were submitted for this issue and each paper has been peer reviewed by the reviewers specialized in the related field. At the end of the review process, a total of 257 high quality research papers were selected and accepted for publication.

I hope that you will enjoy reading the papers.

Best wishes...

**Guest Editors**

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